



## **Section VI**

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# STATE TOBACCO TAX AND LOTTERY TAX

## I. LEGISLATIVE BACKGROUND

The 1994 Idaho Legislature enacted HB710aa, increasing taxes on tobacco products. The revenues were to be used to fund substance abuse programs in public schools as a way to discourage Idaho youth from the habitual use of tobacco and other drugs. Since that time, due to a variety of reasons, funding for substance abuse efforts has dwindled from a high of \$7 million to the FY2005 appropriation of \$4.7 million.

Following is a brief history of the funding for substance abuse programs:

1994 session	HB710aa increased cigarette and tobacco products tax, but did not contain authority for the State Department of Education to distribute funds to local school districts
1995 session	Spending authority was enacted. Revenues were split between the Department of Juvenile Corrections and State Department of Education (for public schools). Funds not distributed during the first year of the program were added to the schools' portion, allowing a total distribution of \$7 million to public schools beginning July 1, 1995.
1997 session	The split of funding was made permanent. To maintain the \$7 million dedicated fund for schools, the Legislature authorized transfer of \$500,000 in general funds to the State Department of Education Tobacco Fund.
1998 session	Funding for the program fell to \$5.5 million, appropriated from the following sources: \$4.5 million from the cigarette and tobacco product tax, \$500,000 from accrued interest, and \$500,000 from a tax on lottery winnings above \$600. However, since no process for transferring revenues from the State Tax Commission to the public school account was authorized, the \$500,000 from the lottery tax was not distributed.
1999 session	Authority to transfer lottery taxes for the public school programs was enacted. Total appropriation for the Safe and Drug-Free Schools Program was \$5.2 million, comprised of the cigarette and tobacco products tax, taxes on lottery winnings above \$600, and a transfer of \$200,000 from the general account.
2000 session	Funding for the Idaho Safe and Drug-Free Schools Program was set at \$4.7 million and has continued at that level since.

# STATE TOBACCO TAX AND LOTTERY TAX

## II. LEGISLATIVE INTENT

### Legislative Intent

It is legislative intent that the Idaho Safe and Drug-Free Schools Program include the following features:

1. Districts will develop a policy and plan that will provide a guide for their substance abuse programs.
2. Districts will have an advisory board to assist each district in making program decisions.
3. The district substance abuse programs will be comprehensive to meet all student needs. This includes prevention, student assistance programs that address early identification, referral, and after care.
4. Districts will submit an annual evaluation of their program effectiveness to the State Department of Education.

Districts also must meet the following federal requirements to receive funds from the U.S. Department of Education through the Title IV Safe and Drug-Free Schools Community Act, which are used in concert with state funds:

1. Districts will base programs on a thorough assessment of information about the drug and violence problems in the school and communities served.
2. Districts will, with the assistance of a local or regional advisory council, establish a set of measurable goals and objectives and design programs to meet those goals and objectives.
3. Districts will design and implement activities based on research or evaluation that provides evidence that the strategies used prevent or reduce drug use, violence, or disruptive behavior among youth.
4. Districts will evaluate programs periodically to assess progress toward achieving goals and objectives; use evaluation results to refine, improve, and strengthen programs; and refine goals and objectives as appropriate.

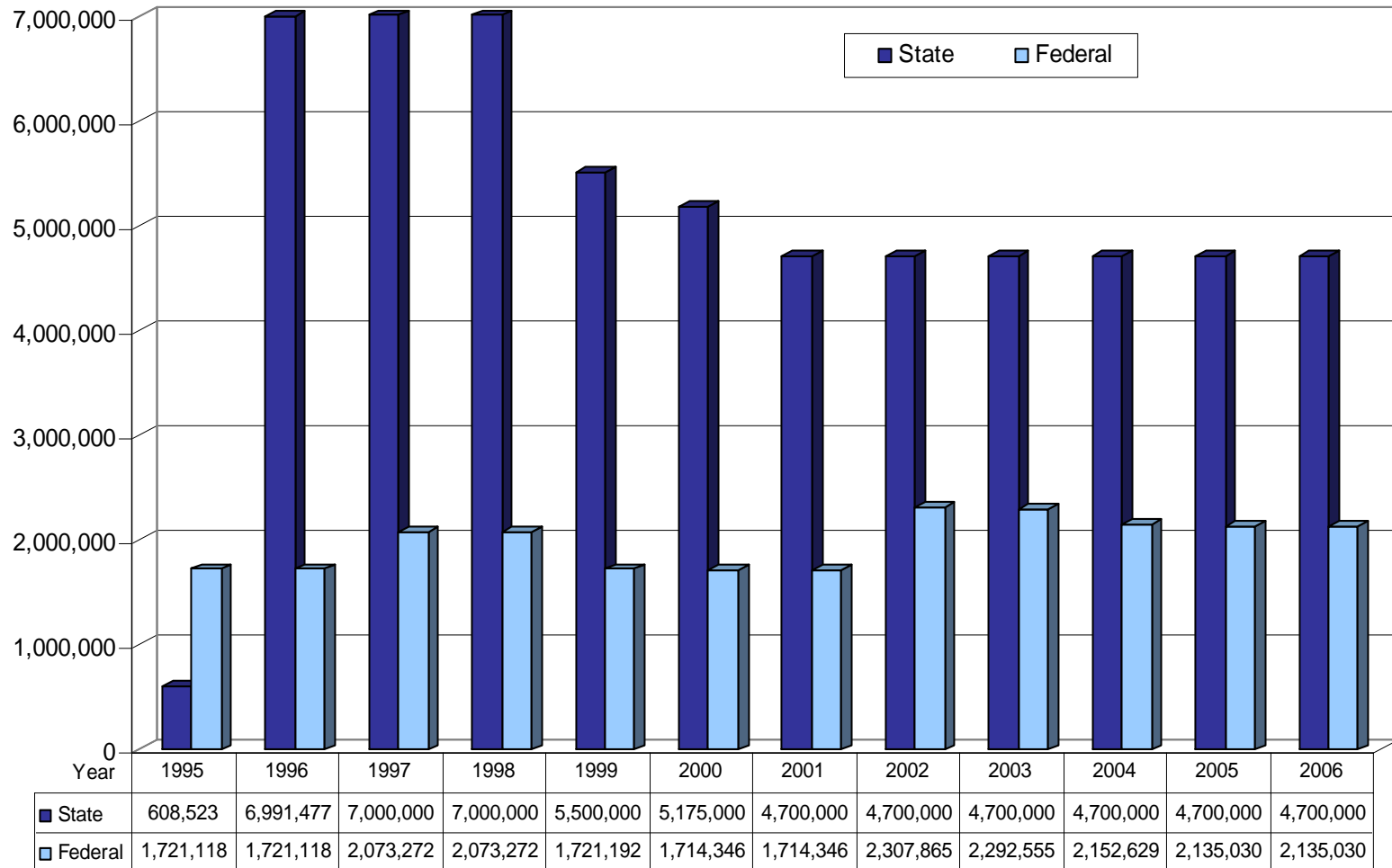
## III. FUNDING CATEGORIES

1. ***School District Flow-Through*** – 95% of the total funding is distributed to school districts through a combination of a base amount of \$1,500 and a prorated amount based on each district's prior year's average daily attendance.
2. ***Program Administration*** – An administrative fund of \$100,000 is provided for the Safe and Drug-Free Schools Program administration, technical assistance for school districts, all Safe and Drug-Free School Advisory Board expenses, and the statewide Substance Use and School Climate Survey.
3. ***Discretionary Trainings/Grants*** – \$207,500 goes to the Idaho Safe and Drug-Free Schools discretionary funds, which includes \$80,000 distributed annually to the Commission on Hispanic Affairs and the rest designated for non-profit services working with public schools to prevent alcohol, tobacco, or drug abuse among students in K-12 schools.
4. ***Department of Law Enforcement*** - The Legislature also directed that \$250,000 "...shall be remitted annually to the Department of Law Enforcement to increase toxicology lab capacity for drug testing of juveniles."

**IDAHO PUBLIC SCHOOLS**  
**TOBACCO TAX ELEVEN-YEAR APPROPRIATION OVERVIEW/SAFE AND DRUG-FREE SCHOOLS PROGRAM**  
**Fiscal Years 1995-2006**

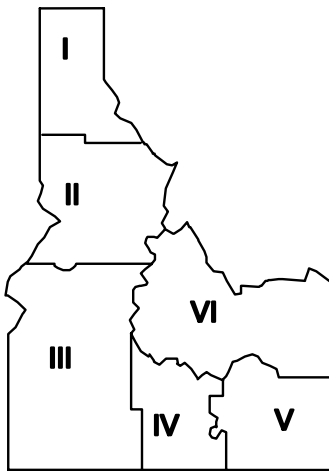
Period	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<i>Appropriation</i>	<i>\$608,523 Emergency Appropriation</i>	6,991,477	7,000,000	7,000,000	5,500,000	5,175,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000
<b>Plus Revenue (to 000)</b>												
Interest from Fund Balance	37,616	350,865	192,698	188,563	94,125	52,496	55,526	53,589	52,396	33,979	52,366	263,643
Income-Tobacco Products	381,801	238,794	244,529	250,907	269,028	273,983	290,201	308,076	333,292	392,080	410,532	439,713
Income Cigarette Tax	6,537,616	4,454,636	4,460,431	4,454,842	4,313,947	4,355,669	4,170,057	4,177,337	4,312,790	4,252,143	4,209,882	4,348,799
Income-General Fund	-	-	-	500,000	-	200,000	-					
Income-Lottery Winnings	-	-	-	-			125,877	162,453	146,965	95,448	5,058,570	256,760
	<b>Note 1</b>				<b>Note 2</b>	<b>Note 3</b>						
<b>Total Revenue Available</b>	6,957,033	5,044,295	4,897,658	5,394,312	4,677,100	4,882,148	4,641,661	4,701,455	4,845,443	4,773,650	9,731,350	5,308,915
<i>Note 1: There was no spending authority authorized for the period</i>												
<i>Note 2: The tax from lottery winnings was not deposited into SDE.</i>												
<i>No Mechanism put into place for transfer of the money from Tax Commission to the SDE</i>												
<i>Note 3: Mechanism to transfer lottery winnings from Tax Commission to SDE effective FY 2001.</i>												
<i>Note 4: Because of the new cigarette tax and the uncertainty of revenue to be generated, allocation to school districts was \$4.5 million for 2003-2004..</i>												
<i>Comprehensive tracking began in 1997-1998</i>												

## State Tobacco Tax and Federal Title IV Funding History – 1995-2006



## REGIONAL CLASSIFICATION AND DISTRICT NUMBERS

School Districts are further classified as belonging to one of six geographical regions in the state. These regions follow school district boundaries as opposed to county boundary lines.



### CHARTER SCHOOLS

001 Anser Charter, Reg III  
 055 Blackfoot Cmnty Ch, Reg VI  
 455 COMPASS, Reg III  
 456 Falcon Ridge, Reg III  
 001 Hidden Springs, Reg III  
 288 ID Distance Ed Acad , Reg II  
 452 ID Virtual Academy, Reg III  
 458 Liberty Charter, Reg III  
 281 Moscow Charter, Reg II  
 002 North Star Charter, Reg III  
 025 Pocatello Cmnty Ch., Reg V  
 454 Rolling Hills Charter, Reg III  
 139 Thomas Jefferson Ch. Reg III  
 451 Victory Charter, Reg III  
 093 Whitepine Charter, Reg II

### REGION I (13 Districts)

041 St. Maries  
 044 Plummer/Worley  
 083 West Bonner County  
 084 Lake Pend Oreille  
 101 Boundary County  
 271 Coeur d'Alene  
 272 Lakeland  
 273 Post Falls  
 274 Kootenai  
 391 Kellogg  
 392 Mullan  
 393 Wallace  
 394 Avery

### REGION II (15 Districts)

171 Orofino  
 241 Grangeville  
 242 Cottonwood  
 281 Moscow  
 282 Genesee  
 283 Kendrick  
 285 Potlatch  
 287 Troy  
 288 Whitepine  
 302 Nezperce  
 304 Kamaiah  
 305 Highland  
 340 Lewiston  
 341 Lapwai  
 342 Culdesac

### REGION III (31 Districts)

001 Boise  
 002 Meridian  
 003 Kuna  
 011 Meadows Valley  
 013 Council  
 071 Garden Valley  
 072 Basin  
 073 Horseshoe Bend  
 131 Nampa  
 132 Caldwell  
 133 Wilder  
 134 Middleton  
 135 Notus  
 136 Melba  
 137 Parma  
 139 Vallivue  
 191 Prairie Elementary  
 193 Mountain Home  
 221 Emmett  
 363 Marsing  
 364 Pleasant Valley  
 365 Bruneau-Grand View  
 370 Homedale  
 371 Payette  
 372 New Plymouth  
 373 Fruitland  
 421 McCall-Donnelly  
 422 Cascade  
 431 Weiser  
 432 Cambridge  
 433 Midvale

### REGION IV (22 Districts)

061 Blaine County  
 121 Camas County  
 151 Cassia County  
 192 Glenns Ferry  
 231 Gooding  
 232 Wendell  
 233 Hagerman  
 234 Bliss  
 261 Jerome  
 262 Valley  
 312 Shoshone  
 314 Dietrich  
 316 Richfield  
 331 Minidoka County  
 411 Twin Falls  
 412 Buhl  
 413 Filer  
 414 Kimberly  
 415 Hansen  
 416 Three Creek  
 417 Castleford  
 418 Murtaugh  
 596 ID School for the  
     Deaf and the Blind

### REGION V (14 Districts)

021 Marsh Valley  
 025 Pocatello  
 033 Bear Lake  
 052 Snake River  
 058 Aberdeen  
 148 Grace  
 149 North Gem  
 150 Soda Springs  
 201 Preston  
 202 West Side  
 351 Oneida  
 381 American Falls  
 382 Rockland  
 383 Arbon Elementary

### REGION VI (19 Districts)

055 Blackfoot  
 059 Firth  
 060 Shelley  
 091 Idaho Falls  
 092 Swan Valley  
 093 Bonneville  
 111 Butte County  
 161 Clark County  
 181 Challis  
 182 Mackay  
 215 Fremont County  
 251 Jefferson County  
 252 Ririe  
 253 West Jefferson  
 291 Salmon  
 292 South Lemhi  
 321 Madison  
 322 Sugar-Salem

Reg Map with Charters

Federal law prohibits discrimination on the basis of race, color, national origin, gender, religion, age, disability, political beliefs, sexual orientation, or marital or family status in any educational programs or activities receiving federal financial assistance. (Title VI and VII of the Civil Rights Act of 1964; Title IX of the Educational Amendments of 1972; Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act of 1990.)

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Inquiries regarding compliance with this nondiscriminatory policy may be directed to State Superintendent of Public Instruction, P.O. Box 83720, Boise, Idaho 83720-0027, (208) 332-6800, or to the Director, Office of Civil Rights, Seattle Office, U.S. Department of Education, 915 Second Avenue, Seattle WA 98174-1099, (206) 220-7880; FAX (206) 220-7887.



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